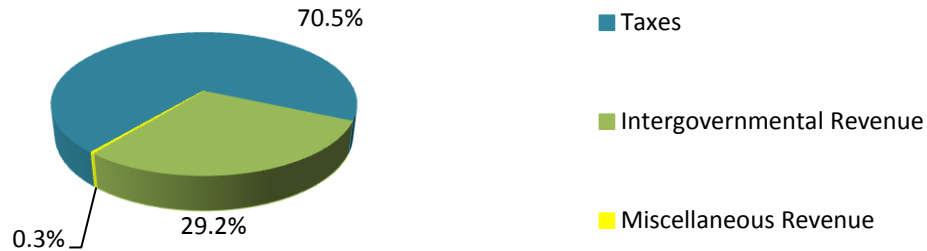


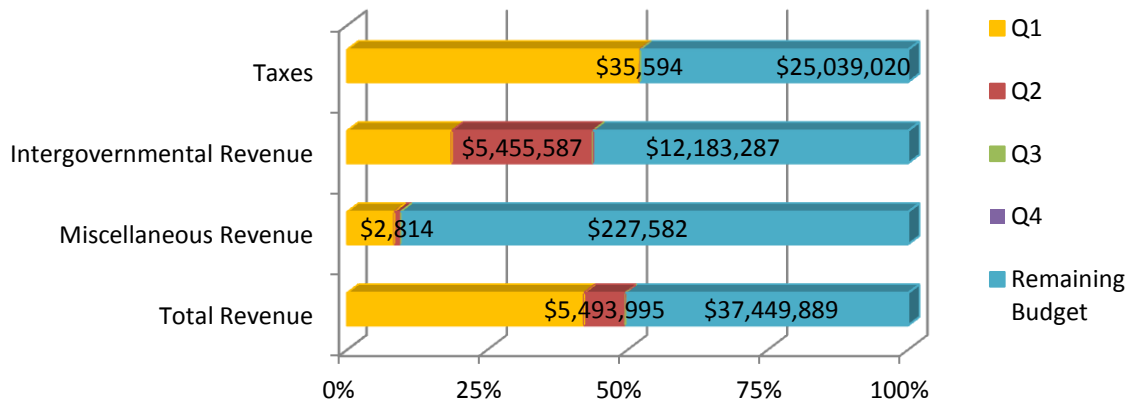
## Non-General Fund Analysis

### Agency Budgeted Revenues By Source



- The main sources of non-general fund revenue for the Alcohol, Drug, and Mental Health (ADAMH) Board are: Local tax revenues through a 2.2 mill levy, State/Federal revenues, and other local revenues.

### Non-General Fund - Revenue



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$49,160,645	\$26,345,322	\$42,750,883	\$6,280,303	\$75,505,967	\$124,537,153
Current Year Actuals	\$31,399,278	\$5,493,995			\$36,893,273	\$74,343,161

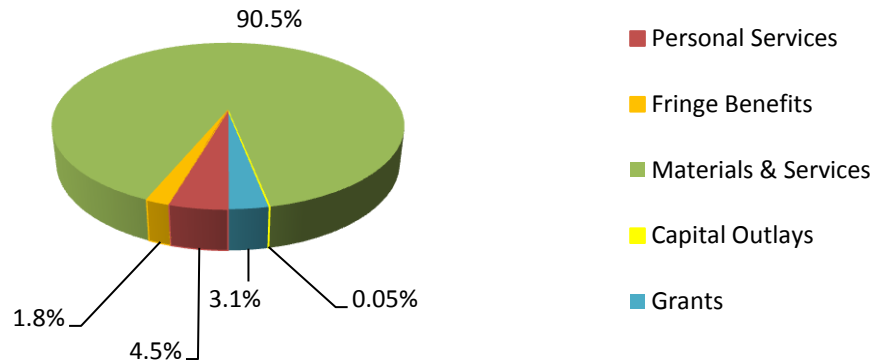
\* Current year total represents revised budget.

- Second quarter revenues of **\$5,493,995** represent **7.4%** of the budgeted amount for the year. YTD revenues of **\$36,893,273** represent **49.6%** of the budgeted amount for the year.
- Revenues by source are impacted by the State's elevation of the Medicaid program. Intergovernmental Revenue made up 58.9% of revenue in the 2012 budget, but only accounts for 29.2% in 2013. Taxes were 37.9% of the budget in 2012, but have increased to 70.5% for 2013.

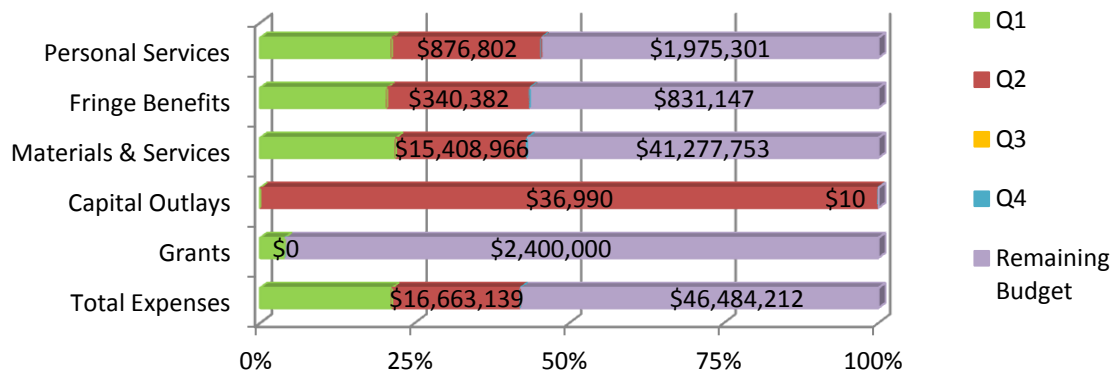
- Taxes from the property tax levy are received twice a year, in March and August. As of the 1<sup>st</sup> quarter, 52.2% has been collected. House Trailer Tax, in the amount of \$19,524, and Personal Property Tax, in the amount of \$16,070, were collected in the 2<sup>nd</sup> quarter.
- Intergovernmental Revenue is lower than anticipated through the 2<sup>nd</sup> quarter of the year but is expected to align with the budget by 4<sup>th</sup> quarter.
- Miscellaneous Revenue is predominately the reconciliation of contract provider billing and will be based on actual reconciliation amounts collected from the providers throughout the year.

## Non-General Fund Analysis

**Agency Budgeted Expenses By Type**



**Non-General Fund - Expenses**



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$35,640,946	\$36,942,732	\$29,313,040	\$12,748,274	\$72,583,678	\$114,644,992
Current Year Actuals	\$17,136,681	\$16,663,139			\$33,799,820	\$80,284,032

\* Current year total represents revised budget.

- Second quarter expenditures of **\$16,663,139** represent **20.8%** of the budgeted amount for the year. YTD expenditures of **\$33,799,820** represent **42.1%** of the budgeted amount for the year.
- The ADAMH Board expended \$31,370,014 within Materials & Services through the 2<sup>nd</sup> quarter, which represents 43.2% of the 2013 budgeted amount. Of this amount, \$29,415,880, or 93.8%, was related to non-Medicaid mental health, alcohol, and drug treatment and prevention services.
- The ADAMH Board expended 99.9% of the 2013 budgeted amount for Capital Outlays in the 2<sup>nd</sup> quarter on data storage and servers.

- Only 4.0% of the 2013 budgeted amount for Grants was expended year to date due to a delay in the contract for the development of the SHARES system, an automated payment and management information system, by the Three C Recovery & Health Care Network.

## Non-General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$836,458	\$772,548	92.4%
2nd Quarter	\$975,868	\$876,802	89.8%
3rd Quarter	\$836,458		
4th Quarter	\$975,868		
<b>Total</b>	<b>\$3,624,651</b>	<b>\$1,649,350</b>	<b>45.5%</b>

- There were 13 pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of budget. There are no significant variances in Personal Services expenditures during this quarter.

### Budget Corrective Items

#### Approved

- A revenue increase of \$20,174 was certified by the Budget Commission in the 1<sup>st</sup> quarter to reflect the revised estimate for property tax collections in the Levy Fund (Fund 2111).

#### Pending

- A resolution will be approved during the 3<sup>rd</sup> quarter (Resolution No. 0522-13 on July 2) authorizing non-general fund supplemental appropriations in the amount of \$67,278 for settlement fees associated with the 2013 real estate collection.

#### Not Recommended

- There have been no requests for budget adjustments not approved to date.

### Additional Budget Analysis and Budget Recommendations

- ADAMH has realized reductions from the accelerated phase out of the tangible personal property tax (TPPT) reimbursement. As a result of these reductions, 2013 TPPT reimbursement budgeted revenue is 53.9% less than 2012 actual revenue in the Levy Fund (Fund 2111).
- As enacted in the State of Ohio 2014-2015 Biennial Budget (HB 59), the 2.5% and 10.0% real estate property tax rollbacks may not be applied to reduce the taxes due on new or replacement levies approved at the November 2013 election for tax year 2013, 2014, or any later tax year, or to levies approved at any later election.
- As enacted in the State of Ohio 2014-2015 Biennial Budget (HB 59), any ADAMH Board may be reduced from 18 to 14 members. Should the ADAMH Board elect to remain at 18 members, the ADAMH Board and the Board of County Commissioners (BOC) are not required to take any action. Should the ADAMH Board elect to become a 14 member board, the ADAMH Board must notify the BOC of that recommendation no later than September 30, 2013 and the BOC has thirty days after receipt to reject the recommendation. For boards operating as fourteen-member boards, the director of the Ohio Department of Mental Health and Addiction Services (ODMHAS) shall appoint six members of the board and the BOC shall appoint eight members (ORC340.02).
- As enacted in the State of Ohio 2014-2015 Biennial Budget (HB 59), the ADAMH Board must now submit to ODMHAS a report of receipts and expenditures for all federal, state, and local moneys the ADAMH Board expects to receive. The ADAMH Board's proposed budget for expenditures of state and federal funds is deemed to be its application for funds, and the ODMHAS shall approve or disapprove the budget for these expenditures. The director of ODMHAS may withhold funds otherwise to be allocated to the ADAMH Board under Chapter 5119 of the Revised Code if the ADAMH Board's use of state and federal funds fails to comply with the approved budget (ORC 340.08A).

- As enacted in the State of Ohio 2014-2015 Biennial Budget (HB 59), in conjunction with the ODMHAS, the ADAMH Board must operate a coordinated system for tracking and monitoring persons found not guilty by reason of insanity and committed pursuant to section 2945.40 of the Revised Code who have been granted a conditional release and persons found incompetent to stand trial and committed pursuant to section 2945.39 of the Revised Code who have been granted a conditional release (ORC 340.08D).